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**CADDO PARISH FIRE  
PROTECTION DISTRICT  
NO. 7**

**Annual Financial Statements**

**As of December 31, 2004  
and for the Year Then Ended**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-20-05

# **CADDO PARISH FIRE PROTECTION DISTRICT NO. 7**

## **Annual Financial Statements As of and for the Year Ended December 31, 2004 With Supplemental Information Schedules**

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**Caddo Parish Fire Protection District No. 7**

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June 29, 2005

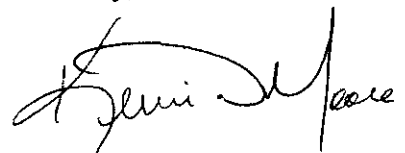
Office of Legislative Auditor  
Attention: Ms. Suzanne Elliott  
1600 North Third  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Caddo Parish Fire Protection District No. 7, as of and for the fiscal year ended December 31, 2004. This report includes all funds under the control and oversight of the Caddo Parish Fire Protection District No. 7.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States.

Sincerely,

 Henri Moore, Fire Chief

Enclosure

## **CADDO PARISH FIRE PROTECTION DISTRICT NO. 7**

P. O. Box 100  
Oil City, Louisiana 71061

### **Management Discussion and Analysis (Unaudited)**

As of and for the Year Ended December 31, 2004

Our discussion and analysis of Caddo Parish Fire Protection District No. 7 (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2004. Please read it in conjunction with the District's financial statements.

#### **FINANCIAL HIGHLIGHTS**

For 2004, the total general revenues for the District were \$430,137, compared to \$264,287 in 2003.

During the years ended December 31, 2004 and 2003 the District had total expenses, excluding depreciation, of \$203,878 and \$382,305, respectively.

#### **USING THIS ANNUAL REPORT**

The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The District was determined to be a component unit of the Caddo Parish Commission. The Commission is financially accountable for the District because it appoints the Board of Commissioners and has the ability to impose its will on them. The accompanying financial statements present information only on the funds maintained by the District.

#### **REPORTING THE CADDO PARISH FIRE PROTECTION DISTRICT NO. 7 AS A WHOLE**

One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the funds maintained by the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the

accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the District's net assets and changes in them. You can think of the District's net assets - the difference between assets and liabilities - as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's property tax base, to assess the overall health of the District. In the Statement of Net Assets and the Statement of Activities, we record the funds maintained by the District as governmental activities:

Governmental activities - all of the expenses paid from the funds maintained by the District are reported here which consists primarily of personal services, materials and supplies, fuel, repairs and maintenance, salaries, and other program services. Ad -valorem taxes finance most of these activities.

#### Reporting the District's Most Significant Funds

Our analysis of the major funds maintained by the District begins on page 14. The fund financial statements provide detailed information about the most significant funds maintained by the District as a whole. The District's governmental funds use the following accounting approaches:

Governmental funds - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the District's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain District expenses. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental in a reconciliation.

THE CADDO PARISH FIRE PROTECTION DISTRICT NO. 7 AS A WHOLE

Following is the summary information from the statement of net assets (Table 1) and the statement of activities (Table 2) comparing amounts as of December 31, 2004 and 2003:

Table 1  
Net Assets

	2004	2003
<b>Assets</b>		
Cash and cash equivalents	\$ 305,427	\$ 270,627
Investments	180,811	179,015
Taxes receivable, net	595,184	197,954
Prepaid expenses	26,599	28,325
Refundable deposits	75	75
Capital assets, net	616,196	585,890
<b>Total Assets</b>	<b>1,724,292</b>	<b>1,261,886</b>
<b>Liabilities</b>		
Accounts payable	-	2,964
Payroll withholdings payable	1,277	1,026
<b>Total Liabilities</b>	<b>1,277</b>	<b>3,990</b>
<b>Net Assets</b>		
Invested in capital assets	616,196	585,890
Unrestricted	1,106,819	672,006
<b>Total Net Assets</b>	<b>\$ 1,723,015</b>	<b>\$ 1,257,896</b>

Table 2  
Changes in Net Assets

	2004	2003
<b>Revenues</b>		
Ad valorem taxes	\$ 611,270	\$ 195,555
Miscellaneous	24,049	29,021
Interest and investment	3,372	6,592
<b>Total revenues</b>	638,691	231,168
<b>Expenses</b>		
General government	173,572	256,219
<b>Increase in net assets</b>	\$ 465,119	\$ (25,051)

Net assets of the District's governmental activities increased by \$465,119. Unrestricted net assets, the part of net assets that can be used to finance the District expenses without constraints or other legal requirements, increased from a year ago, from \$672,006 at December 31, 2003 to \$1,106,819 at December 31, 2004.

#### THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 14) reported a combined fund balance of \$1,723,015, which is higher than last year's fund balance of \$1,257,896.

The primary reasons for the excess are:

- General fund revenues exceeded general fund expenditures by \$226,259.

#### General Fund Budgetary Highlights

The District adopted a budget for its General Fund for the year ended December 31, 2004. There was one amendment to the budget during the year. The District's budgetary comparison is presented as required supplementary information.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the Caddo Parish Fire Protection District No. 7 and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Caddo Parish Fire Protection District No. 7, at (318) 995-7114.

William Scott Moore  
Board Chairman

# MILLER, MCINTOSH, CARPENTER & EARNEST

CERTIFIED PUBLIC ACCOUNTANTS

(A Professional Corporation)

BENJAMIN A. MILLER, CPA  
JERRY A. MCINTOSH, CPA\* / PFS, CFP  
DANIEL W. CARPENTER, CPA  
ROBERT M. EARNEST, CPA\*, CVA

PRINCIPAL

PETER M. BRATLIE, CPA

OF COUNSEL

H. WAYNE WILSON, CPA/PFS, CFP

Board of Commissioners  
Caddo Parish Fire Protection  
District No. 7  
Oil City, Louisiana

June 27, 2005

MEMBERS

AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA CERTIFIED  
PUBLIC ACCOUNTANTS

\*TEXAS SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

## Independent Auditor's Report

We have audited the component unit financial statements of Caddo Parish Fire Protection District No. 7 (the "District"), a component unit of the Caddo Parish Commission, as of and for the year ended December 31, 2004, as listed in the table of contents. These component unit financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards required that we plan and perform the audits to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2004, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basis financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 27, 2005 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

  
Miller, McIntosh, Carpenter & Earnest, CPA's (APC)

## ***Basic Financial Statements***

**Caddo Parish Fire Protection District No. 7**

**Statement of Net Assets  
December 31, 2004**

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 305,427
Investments	180,811
Ad-valorem taxes receivable, net	595,184
Prepaid expenses	26,599
Refundable deposits	75
Capital assets, net of accumulated depreciation	<u>616,196</u>
<b>Total Assets</b>	<u>1,724,292</u>
<b>Liabilities</b>	
Payroll withholdings payable	<u>1,277</u>
<b>Total Liabilities</b>	<u>1,277</u>
<b>Net Assets</b>	
Invested in capital assets	616,196
Unrestricted	<u>1,106,819</u>
<b>Total Net Assets</b>	<u>\$ 1,723,015</u>

The accompanying notes are an integral part of this statement.

**Caddo Parish Fire Protection District No. 7**

**Statement of Activities  
For the Year Ended December 31, 2004**

	Program Expenses	Program Revenues	Net Revenues (Expenses) and Changes in Net Assets
			Total
<b>Governmental Activities:</b>			
Public safety	\$ 173,572	\$ -	\$ (173,572)
Total Governmental Activities	\$ 173,572	\$ -	\$ (173,572)
<b>General Revenues:</b>			
Taxes			611,270
State fire insurance rebate			17,755
State revenue sharing			5,945
Interest earned			1,576
Investment income			1,796
Miscellaneous			349
Total General Revenues			638,691
<b>Change in Net Assets</b>			465,119
<b>Net Assets, beginning</b>			1,257,896
<b>Net Assets, ending</b>			\$ 1,723,015

The accompanying notes are an integral part of this statement

**Caddo Parish Fire Protection District No. 7**

**Balance Sheet  
Governmental Fund  
December 31, 2004**

		<u>General Fund</u>
<b>Assets</b>		
Cash and cash equivalents	\$	305,427
Investments		180,811
Ad-valorem taxes receivable, net		595,184
Prepaid expenses		26,599
Refundable deposits		75
<b>Total Assets</b>	\$	<u>1,108,096</u>
<b>Liabilities</b>		
Payroll withholdings payable	\$	1,277
Deferred revenue		226,604
<b>Total Liabilities</b>		<u>227,881</u>
<b>Net Assets</b>		
Unrestricted		<u>880,215</u>
<b>Total Net Assets</b>		<u>880,215</u>
<b>Total Liabilities and Net Assets</b>	\$	<u>1,108,096</u>

The accompanying notes are an integral part of this statement

**Caddo Parish Fire Protection District No. 7**

**Reconciliation of Fund Balance on the Balance Sheet  
For the Governmental Fund to the Net Assets of  
Governmental Activities on the Statement of Net Assets  
December 31, 2004**

<b>Fund Balance – Governmental Fund</b>	<b>\$</b>	<b>880,215</b>
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Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not resources and therefore are not reported in the fund:

Cost of capital assets at December 31, 2004	1,575,855
Accumulated depreciation as of December 31, 2004:	
Buildings	(262,917)
Furniture and fixtures	(3,748)
Equipment	(692,994)

Some property tax revenues will be collected after year-end but are not available to pay for the period's expenditures and are therefore deferred

226,604

<b>Net Assets of Governmental Activities</b>	<b>\$</b>	<b><u>1,723,015</u></b>
--	-----------	-------------------------

The accompanying notes are an integral part of this statement

**Caddo Parish Fire Protection District No. 7**

**Statement of Revenues, Expenses and  
Changes in Fund Balance  
Governmental Funds**

**For the Year Ended December 31, 2004**

	<u>General Fund</u>
<b>Revenues</b>	
Ad-valorem taxes	\$ 402,716
Intergovernmental revenues:	
State fire insurance rebate	17,755
State revenue sharing	5,945
Interest earnings	1,576
Investment earnings	1,796
Other	349
<b>Total Revenues</b>	<u>430,137</u>
<b>Expenditures</b>	
Public safety – fire protection	189,207
Capital outlay	14,671
<b>Total Expenditures</b>	<u>203,878</u>
<b>Net Change in Fund Balance</b>	226,259
<b>Fund Balance, Beginning</b>	<u>653,956</u>
<b>Fund Balance, Ending</b>	<u>\$ 880,215</u>

The accompanying notes are an integral part of this statement

**Caddo Parish Fire Protection District No. 7**

**Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balance of Governmental  
Fund to the Statement of Activities  
For the Year Ended December 31, 2004**

<b>Net Change in Fund Balance – Governmental Fund</b>	<b>\$</b>	<b>226,259</b>
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which depreciation (\$32,483) exceeded capital outlays (\$14,671) in the current period	(17,812)
--	----------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds – prop taxes	208,554
--	---------

Change in useful life of capital asset required a restatement of beginning accumulated depreciation that has already been recognized as an expenditure in the governmental funds	<u>48,118</u>
--	---------------

<b>Change in Net Assets of Governmental Activities</b>	<b>\$</b>	<b><u>465,119</u></b>
--	-----------	-----------------------

The accompanying notes are an integral part of this statement

## ***Notes to the Financial Statements***

## **Caddo Parish Fire Protection District No. 7**

### **Notes to the Financial Statements December 31, 2004**

#### **INTRODUCTION**

1. Caddo Parish Fire Protection District No. 7 (the "District") was created by the Caddo Parish Commission in 1987 under the provisions of Louisiana Revised Statutes 40:1492-1501 and is a subdivision thereof. This report includes all funds controlled by the District. The District is considered a component unit of the Caddo Parish Commission, and will be included in the Commission's financial report for 2004.
2. The District was formed to provide fire protection and emergency medical services to the residents of District No. 7 in North Caddo Parish.
3. Its six board members are appointed by the Caddo Parish Commission and are compensated \$30 each per meeting attended.
4. The District is located north of Shreveport, Louisiana.

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. BASIS OF PRESENTATION**

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 14:514 and to the guides set forth in the Louisiana Governmental Audit Guide, and to the AICPA Industry Audit Guide, Audits of State and Local Governmental Units. The more significant of the District's accounting policies are described below.

##### **B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification section 2100, the District includes all funds that are within its oversight responsibility. The District is a component unit of the Caddo Parish Commission, the financial reporting entity. The Commission is financially accountable for the district

## **Caddo Parish Fire Protection District No. 7**

### **Notes to the Financial Statements December 31, 2004**

because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

#### **C. BASIC FINANCIAL STATEMENTS**

##### **Government-Wide Statements**

The District financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District net assets are reported in two parts – invested in capital assets, and unrestricted.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by any related program revenues that are directly associated with the function. The net cost – by function – is normally covered by general revenues.

##### **Fund Financial Statements**

The financial transactions of the District are recorded in individual funds in the fund financial statements. A fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. The District has one fund, a general fund. The general fund is the general operating funds of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The emphasis in fund financial statements is on the major funds in the governmental category. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or combined categories) for the determination of major funds. The District's governmental fund is considered a major fund.

## **Caddo Parish Fire Protection District No. 7**

### **Notes to the Financial Statements December 31, 2004**

#### **D. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

##### *Government-Wide Financial Statements*

The governmental funds in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The revenues of the District consist primarily of property taxes. Property taxes are billed and generally collected within the fiscal year in which the taxes are levied. Interest income is recorded as it is earned. Donations and inter-governmental revenues are recorded when they are received due to the lack of measurability prior to that date.

##### *Fund Financial Statements*

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis, revenue is recorded when it is susceptible to accrual; that is, when it is both measurable and available. The District considers amounts collectible within 90 days after year-end to be available for purposes of the above definition. Expenditures are recorded when incurred. Depreciation is not recognized in the governmental fund financial statements.

#### **E. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. The District considers time deposits and those investments with maturities of 90 days or less as cash equivalents. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

#### **F. PREPAID ITEMS**

Items paid in the current year benefiting future periods are treated as assets.

## **Caddo Parish Fire Protection District No. 7**

### **Notes to the Financial Statements December 31, 2004**

#### **G. ACCOUNTS RECEIVABLE**

Uncollectible amounts due for ad valorem taxes are recognized using the allowance method. The allowance for uncollectible accounts receivable at December 31, 2004 totaled \$15,325.

#### **H. CAPITAL ASSETS**

Fixed assets of the District are included on the balance sheet of the fund at cost. The District capitalizes additions, improvements, and other capital outlays that significantly extend the useful life of previously capitalized assets. Costs incurred for repairs and maintenance are treated as period costs and, as such, are expensed as incurred.

Depreciation on all assets is provided on the straight-line method over the following estimated useful lives:

Buildings and improvements	40 years
Furniture and fixtures	10 years
Fire trucks and vehicles	15 years
Equipment	10 years

#### **I. BUDGETS**

The District adopts an annual budget on a basis consistent with GAAP. Proposed budgets are presented to the District's Board of Commissioners for review and approval.

#### **J. COMPENSATED ABSENCES**

The District has not adopted a leave policy regarding sick or vacation time. As such, no accrual for uncompensated absences was made in these financial statements.

#### **K. USE OF ESTIMATES**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

## **Caddo Parish Fire Protection District No. 7**

### **Notes to the Financial Statements December 31, 2004**

#### **2. AD VALOREM TAXES**

For the year ended December 31, 2004, taxes of 10.0 mills were levied on property with assessed valuations totaling \$22,203,420. Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15<sup>th</sup> of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

#### **3. CASH AND CASH EQUIVALENTS**

At December 31, 2004, the District had cash and cash equivalents (book balances) as follows:

Demand deposits	\$	305,427
Time deposits		-
Total	\$	<u>305,427</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits or the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2004, the District had \$305,427 in deposits. These deposits were secured from risk by \$100,000 of federal deposit insurance and \$450,000 of pledged securities held by the custodial bank in the name of the fiscal agent.

#### **3. INVESTMENTS**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the entity or its agent in the entity's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the entity's name
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the entity's name

**Caddo Parish Fire Protection District No. 7**

**Notes to the Financial Statements**

**December 31, 2004**

At year end, the District's investment balances were as follows:

Open-end Mutual Fund (Category 2):

Fair Value	\$ 180,811
Cost Basis	\$ 187,147

Although the underlying assets held by the fund are composed of U.S. Treasuries and other agency debt agreements, it is possible for the loss of value through a decrease in the net asset value of the units owned. These units are not insured. These investments are acceptable under Louisiana R.S. 33:2955(A)(1)(e).

**5. CAPITAL ASSETS**

The following as a summary of capital assets:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets:				
Land	\$ 20,002	\$ -	\$ -	\$ 20,002
Buildings	696,740	-	-	696,740
Furniture	3,748	-	-	3,748
Equipment	840,695	14,671	-	855,366
Total	<u>1,561,185</u>	<u>14,671</u>	<u>-</u>	<u>1,575,856</u>
Accumulated Depreciation:				
Buildings	254,477	8,441	-	262,918
Furniture	3,748	-	-	3,748
Equipment	668,952	24,042	-	692,994
Total	<u>927,177</u>	<u>32,483</u>	<u>-</u>	<u>959,660</u>
Capital assets, net	\$ <u>634,008</u>	\$ <u>(17,812)</u>	\$ <u>-</u>	\$ <u>616,196</u>

## ***Required Supplemental Information***

**Caddo Parish Fire Protection District No. 7**

**Schedule of General Government Expenditures – Budget  
And Actual (GAAP Basis) – General Fund  
For the Year Ended December 31, 2004**

	<u>Budgeted</u>	<u>Amounts</u>		<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Advertising	\$ 500	\$ 500	\$ 367	\$ 133
Accounting	3,000	3,000	2,631	369
Audit	2,500	2,500	4,000	(1,500)
Bank Fees	300	300	15	285
Elections	14,000	14,000	2,739	11,261
Legal	1,422	1,422	392	1,030
Miscellaneous	6,000	6,000	2,368	3,632
Office supplies	2,000	2,000	1,639	361
Postage	500	500	636	(136)
Public relations	500	500	495	5
Rent	2,000	2,000	1,200	800
Telephone	6,000	6,000	5,345	655
Consultants	4,800	4,800	4,800	-
Dues	-	-	716	(716)
Maintenance	32,500	32,500	34,735	(2,235)
Fuel	6,000	6,000	5,559	441
Insurance	45,000	45,000	46,564	(1,564)
Per diem	3,000	3,000	2,550	450
Salaries	40,000	40,000	40,258	(258)
Payroll taxes	4,000	4,000	3,320	680
Supplies – medical	2,000	2,000	1,759	241
Supplies – station	2,000	2,000	1,849	151
Taxes and licenses	500	500	-	500
Training	4,000	4,000	627	3,373
Uniforms	1,000	1,000	445	555
Utilities	13,000	13,000	11,975	1,025
Volunteer costs	9,000	9,000	7,995	1,005
 Total general government expenditures	 \$ 205,522	 \$ 205,522	 \$ 184,979	 \$ 20,543

The accompanying notes are an integral part of this statement.

**Caddo Parish Fire Protection District No. 7**

**Per Diem Paid Board Members  
For the Year Ended December 31, 2004**

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

As provided by Louisiana Revised Statute 40:1498, each commissioner received \$30 per diem for attending regular monthly meetings and special meetings.

	2004
William Scott Moore	\$ 510
Huey Bankard	450
Major Fant	510
Rodney Fillingim	450
Rodney Saulsbury	450
Casey Hall	180
	<u>\$ 2,550</u>

The accompanying notes are an integral part of this statement.

## ***Other Reports***

# MILLER, McINTOSH, CARPENTER & EARNEST

CERTIFIED PUBLIC ACCOUNTANTS

(A Professional Corporation)

BENJAMIN A. MILLER, CPA  
JERRY A. McINTOSH, CPA\* / PFS, CFP  
DANIEL W. CARPENTER, CPA  
ROBERT M. EARNEST, CPA\*, CVA

PRINCIPAL

PETER M. BRATLIE, CPA

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MEMBERS

AMERICAN INSTITUTE OF CERTIFIED

PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA CERTIFIED

PUBLIC ACCOUNTANTS

\*TEXAS SOCIETY OF CERTIFIED

PUBLIC ACCOUNTANTS

June 27, 2005

Board of Commissioners  
Caddo Parish Fire Protection District No. 7  
Oil City, Louisiana

Report on Compliance and on Internal Control Over Financial  
Reporting based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards

We have audited the component unit financial statements of the Caddo Parish Fire Protection District No. 7 (the "District"), a component unit of the Caddo Parish Commission, as of and for the year ended December 31, 2004, and have issued our report thereon dated June 27, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Authority's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit

and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, and Caddo Parish Commission, and is not intended to be and should not be used by anyone other than these specified parties.

  
Miller, McIntosh, Carpenter & Earnest, CPA's (APC)

**Caddo Parish Fire Protection District No. 7**

**Current Year Findings, Recommendations and  
Corrective Action Plan**

**For the Year Ended December 31, 2004**

**Summary of Audit Results**

1. The auditors' report expresses an unqualified opinion on the financial statements of Caddo Parish Fire Protection District No. 7.
2. No reportable conditions were disclosed during the audit of the financial statements as noted in the report on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
3. No instances of noncompliance were disclosed during the audit.
4. A separate management letter was not issued.

**CADDO PARISH FIRE PROTECTION DISTRICT NO. 7**

**Status of Prior Audit Findings  
For the Year Ended December 31, 2004**

There were no prior year audit findings or questioned costs.